

Summary

Sergey Shakhray

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Commemorating the 10th Anniversary of the first issue of the Bulletin of the Accounts Chamber of the Russian Federation.

Alexander Nazarov

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Report on the audit results of the arrangement and efficiency of the Russian Federation's water resources management in the Federal Agency for Water Resources, the Upper Volga Basin Water Administration; the Lower Volga Basin Water Administration, jointly with audit institutions of Volgograd and Astrakhan Regions (as agreed), in the Western Caspian Basin Water Administration, jointly with the Accounts Chamber of the Republic of Dagestan (as agreed); in Federal public institutions and Federal state unitary enterprises accountable to Rosvodresursy, in the RAO EES of Russia Open Joint Stock Company, in the Sayano-Shushenskaya Hydroelectric Power Plant Open Joint Stock company, and in organizations and enterprises consuming water resources.

Audit goal: to examine the arrangement and efficiency of water resources management, the use of the public funds allocated for forming an efficient system of water features use and protection management; meeting the needs of the population and economic entities in water resources based on their rational use and reproduction; the improvement of the quality of water resources and the environmental condition of water features; the prevention of floods and other harmful effects of water, and the development of the water features national monitoring system.

Sergey Agaptsov

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Report on the audit results of the utilization examination and analysis of the funds allocated for the «Cultural Development and Preservation of Russian Cultural Heritage» and «Russian Archives'» sub-programs of the «Russian Culture (2001-2005)» Federal target program.

Audit goal: examination of the completeness and reliability of the data on every form and amount of actual financing and Federal budget funds expenditure within the framework of the «Cultural Development and Preservation of Russian Cultural Heritage» and «Russian Archives'» sub-programs of the «Russian Culture (2001-2005)» Federal target program.

Sergey Agaptsov

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Report on the audit results of the organization of monthly monetary payments provision to preference population categories, and the implementation of social support for certain categories of citizens for health therapy, as well as transfer to the health-center and back in regional divisions of the Pension Fund of the Russian Federation and the Social Insurance Fund of the Russian Federation, including Sverdlovsk Region (Yekaterinburg) and Kemerovo Region (Kemerovo).

Mikhail Beskhmel'nitsyn

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Report on the results of the VFM audit of the use of budgetary funds allocated for financing the road infrastructure in Leningrad and Tyumen Regions and the Republic of Tatarstan, jointly with audit institutions of constituent entities of the Russian Federation (as agreed).

Audit goal: to assess the legality and efficiency of the use of budgetary funds allocated for financing the road infrastructure in Leningrad and Tyumen Regions and the Republic

of Tatarstan; to determine the factors influencing the efficiency of the use of the budgetary funds allocated for financing the road infrastructure in constituent entities of the Russian Federation; to prepare proposals concerning the way of increasing the efficiency of the use of budgetary funds allocated for financing the road infrastructure of constituent entities of the Russian Federation.

Sergey Ryabukhin

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Report on the audit results of the target and efficient use of the funds provided by the budgets of Closed Territorial Entities (ZATOs) and the funds of the Federal budget allocated in 2006 in the form of subsidies and subventions including the efficiency of subventions expenditures for citizens relocation and the development of social and engineering infrastructure and the implementation support of the Federal Law No. 131-FZ dated October 6, 2003, «On the General Principles of Organization of the Local Self-governments in the Russian Federation», in the Ulegorsk Closed Territorial Entity (ZATO), Amur Region.

Audit subject: legal and regulatory acts, as well as other documents regulating the utilization of the ZATO budgetary funds, cash expenditures for subventions directed for the citizens relocation beyond the ZATOs to new residences, the expenditure of the reserve fund, the use of the Federal budget funds, etc.

Alexander Nazarov

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Report on the audit results of the federal executive authorities liquidation activity of the federal state institutions subordinated to Rosobrazovanie (the Federal Agency for Education) (hereinafter, the liquidation).

Audit subject: legal relevance and observance of the liquidation procedure, procedure of satisfying claims from the creditors of the corporate entity under liquidation; the sources and amounts of funding the measures aimed at liquidation of federal state institutions subordinated to Rosobrazovanie; the use of the federal property remaining after the liquidation, etc.

Sergey Ryabukhin

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Report on the audit results of target and efficient use of the funds provided by the Federal and regional budgets, as well as the efficiency of interbudgetary relations, the efficiency of spending the subventions allocated in 2006 from the Federal budget for exercising the powers relating to the arrangement, regulation and protection of water biological resources, and the implementation support of the Federal Law No. 131-FZ dated October 6, 2003, «On the General Principles of Organization of Local Self-governments in the Russian Federation», in Kurgan Region.

The report covers the following issues: arrangement of the budgetary process in Kurgan Region, execution of the income and expenditure items of the Kurgan Region budget, analysis of the sources of financing the budget deficit and repayments of public debt liabilities, the state of the payable and receivable accounts of the regional budget, analysis of the administration of financial resources and the efficiency of interbudgetary relations in Kurgan Region, etc.

Valery Goreglyad

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Report on the audit results of the taxation base development efficiency and the current excise charging system of denatured alcohol made of food raw materials, ethyl alcohol made of all types of raw materials except food raw materials, and alcohol-containing production, in the Federal Tax Service and its territorial agencies, including the Interregional Inspection of the Federal Tax Service of Russia for Major Taxpayers No. 3, the Ministry of Finance of

the Russian Federation, the Ministry of Economic Development and Trade of the Russian Federation, the Ministry of Agriculture of the Russian Federation, and executive authorities of Kirov, Moscow and Samara Regions.

Audit subject: legal and regulatory acts, as well as relevant financial accounting documents on the ethyl alcohol production, tax legislation and proposals of the Ministry of Finance of Russia, the Ministry of Economic Development and Trade and the Ministry of Agriculture of Russia to the Federal Tax Service of Russia concerning the way of improving the applicable legislation and regulatory legal-standard base for regulation of ethyl alcohol production and turnover of excise charging, analysis of excise revenues in terms of payment receipt, etc.

Valery Goreglyad

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Report on the audit results of the efficiency of the current customs legislation and measures taken by customs authorities to exercise customs tariff control in terms of their influence on forming of the Federal budget profits in 2006 and over the passed period of 2007 in the Central Customs Administration and the its subordinate customs offices.

Audit subject: administrative documents regulating customs activity; annual and periodical reports on the basic activity lines; customs cargo declarations and supporting documents, transit declarations, import transport vehicles certificates, customs receipt vouchers, permissions to use customs regimes; correspondence on custom goods-registration matters, etc.

Sergey Agaptsov

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Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On the Insurance Tariffs for Obligatory Social Insurance against Industrial Accidents and Professional Diseases for 2008, and for the Period up to 2010».

Nikolay Tabachkov

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Analytical paper on the analysis of the Federal Insurance Supervision Service's basic functions in order to increase the reliability of the insurance market functioning.

This paper contains the analysis of the FISS (Rosstrakhnadzor) functions implementation. The results of the analysis allow to characterize the insurance market condition, the dynamics of its current changes, reveal the existing problems and specify the main trends of the Rosstrakhnadzor activity on increasing the reliability of the insurance market functioning.